

Christian Church in Ohio

Statement of Financial Position

	As of		Increase (Decrease)	As of
	01/31/2025	01/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	556,996	387,086	169,910	519,689
CCF Distributions in Transit				40,109
Gifts in Transit				25,000
Total Current Assets	556,996	387,086	169,910	584,798
Investments				
Investments held at Church Extension	451,918	443,979	7,939	451,918
Investments held at CCF - Beasley	487,269	453,854	33,415	487,269
Investments held at CCF - Common	336,851	316,083	20,768	336,851
Total Investments	1,276,038	1,213,917	62,122	1,276,038
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,764,291	2,754,291	10,000	2,764,291
Furniture & Equipment	342,382	342,382		342,382
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,821,909)	(2,730,002)	(91,907)	(2,813,993)
Total Fixed Assets	578,622	660,529	(81,907)	586,539
Total Assets	2,411,657	2,261,532	150,125	2,447,375
Liabilities and Net Assets				
Liabilities				
Accounts Payable	7,869	13,199	(5,331)	25,113
Deferred Revenue	1,491		1,491	1,685
Total Liabilities	9,360	13,199	(3,840)	26,797
Net Assets				
Net Assets without Donor Restrictions	1,300,623	1,371,777	(71,154)	1,318,483
Net Assets with Donor Restrictions	1,101,674	876,556	225,119	1,102,094
Total Net Assets	2,402,297	2,248,333	153,964	2,420,578
Total Liabilities and Net Assets	2,411,657	2,261,532	150,125	2,447,375

Christian Church in Ohio - Regional Office

Statement of Financial Position

	As of		Increase (Decrease)	As of
	01/31/2025	01/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	264,262	234,941	29,321	239,860
CCF Distributions in Transit				29,615
Total Current Assets	264,262	234,941	29,321	269,475
Investments				
Investments held at Church Extension	188,172	184,903	3,268	188,172
Investments held at CCF - Beasley	407,077	379,004	28,073	407,077
Investments held at CCF - Common	292,978	274,505	18,473	292,978
Total Investments	888,227	838,412	49,815	888,227
Fixed Assets				
Furniture & Equipment	56,335	56,335		56,335
Accumulated Depreciation	(56,335)	(56,335)		(56,335)
Total Fixed Assets				
Total Assets	1,152,489	1,073,353	79,136	1,157,702
Liabilities and Net Assets				
Liabilities				
Accounts Payable	3,152	9,901	(6,749)	4,788
Deferred Revenue				194
Total Liabilities	3,152	9,901	(6,749)	4,982
Net Assets				
Net Assets without Donor Restrictions	420,219	409,944	10,276	424,049
Net Assets with Donor Restrictions	729,118	653,509	75,609	728,671
Total Net Assets	1,149,337	1,063,452	85,885	1,152,720
Total Liabilities and Net Assets	1,152,489	1,073,353	79,136	1,157,702

Christian Church in Ohio - Regional Office

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Unrealized Gain/(Loss)	As of 1/31/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	196,262	22,835	(27,761)	-	191,336	(3,152)	194,487	-	-	125,683	68,804	
Renewal Initiative -												
Where needed most	-	25,367	(25,000)		367		367			367		
Youth Scholarship	26,035	150	-		26,185		26,185			26,185		
Spiritual Life Retreat	5,613	-	-		5,613		5,613			5,613		
Advance Ministries	(386)	1,090	-		704		704			704		
International Affairs	(8,271)	-	-		(8,271)		(8,271)			(8,271)		
Adult Conf-General	3,101	-	(1,082)		2,019		2,019			2,019		
Adult Conf-All Saints Fd	9,507	-	-		9,507		9,507			9,507		
Adult Conf-Scholarship Fd	1,935	-	-		1,935		1,935			1,935		
Interim Ministry	6,416	-	-		6,416		6,416			6,416		
Congregational Renewal	965	-	-		965		965			965		
Regional Assembly	4,167	-	-		4,167		4,167			4,167		
Camps:												
CYF	8,637	-	-		8,637		8,637			8,637		
Ribbit	(1,494)	-	-		(1,494)		(1,494)			(1,494)		
Otter	(1,635)	-	-		(1,635)		(1,635)			(1,635)		
Chi Rho	(2,215)	-	-		(2,215)		(2,215)			(2,215)		
Grandparents	(798)	-	-		(798)		(798)			(798)		
Music Camp	(1,104)	-	-		(1,104)		(1,104)			(1,104)		
Created to Be Me	(357)	-	-		(357)		(357)			(357)		
Reconciliation	34,598	733	(344)		34,987		34,987			17,362	17,625	
Inner City/Rural	846	-	-		846		846			846		
Seminary Scholarships	9,151	-	-		9,151		9,151			9,151		
Pastoral Relief	16,526	-	-		16,526		16,526			16,526		
New Church	63,684	183	-		63,867		63,867			33,688	30,179	
Women's	7,651	-	-		7,651		7,651			7,651		
Men's	2,714	-	-		2,714		2,714			2,714		
Evelyn Jackson Fund	42,502	-	-		42,502		42,502				42,502	
Total Net Assets without Donor Restrictions	424,050	50,358	(54,187)	-	420,221	(3,152)	423,372	-	-	264,262	159,110	-

Christian Church in Ohio - Regional Office

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Unrealized Gain/(Loss)	As of 1/31/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets with Donor Restrictions												
Growth Portion of												
Permanent Funds												
Available to disburse	139,261	-	-	-	139,261		139,262					139,262
Capital Campaign -												
Regional Ministry												
Positions	28,615	447	-	-	29,062		29,062				29,062	
Net Assets with Donor Restrictions - Permanent												
For CoM/New Ch/Camp Ch Ops/Pastoral Relief/DHM/DOM												
Collinwood	225,000				225,000		225,000					225,000
For Seminary Scholarship												
Phil Gould	5,290				5,290		5,290					5,290
David Burnet	10,000				10,000		10,000					10,000
Oakley Hyde Park	6,000				6,000		6,000					6,000
Pernie Martin	4,936				4,936		4,936					4,936
For Church of Christ in Ada/DHM/DOM												
JG Parks	5,158				5,158		5,158					5,158
For Pastoral Relief/Seminary Scholarship/Camp Capital Reserves												
AR Teachout	50,000				50,000		50,000					50,000
Hilltop Christian Church	150,000				150,000		150,000					150,000
For Camp Capital Reserves/Cleveland Christian Home												
Elmore Christian Church	60,000				60,000		60,000					60,000
For Regional Operations												
Rev. Iola Kelly	26,818				26,818		26,818					26,818
For CoM (Commission on Ministry)												
CoM Entertainment Fd	7,000				7,000		7,000					7,000
For Adult Conference												
Ramga	10,592				10,592		10,592					10,592
Total Net Assets												
with Donor Restrictions	728,670	447	-	-	729,117	-	729,118	-	-	-	29,062	700,056
TOTAL NET ASSETS	1,152,720	50,805	(54,187)	-	1,149,338	(3,152)	1,152,490	-	-	264,262	188,172	700,056

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	01/31/2025 Actual	01/31/2025 Budget	(Under) Budget		01/31/2024 Actual
Income					
Disciples Mission Fund	6,818	6,507	311	93,785	8,194
Christmas Offerings	12,436	6,171	6,265	23,095	7,106
OH Leadership Gifts		128	(128)	1,255	75
Renewal Initiative - Regional Operating	555	531	24	21,610	575
Distrib from non-owned endowments				24,074	
Undesignated Gifts/Offerings	1,132	1,936	(804)	50,462	2,455
DMF via CCF	25	25		16,702	25
Interest Income				2,783	
Commission on Min Events Income		75	(75)	75	
Misc Regional Events Income	912		912	6,328	
Honorariums-Regional Minister	150	300	(150)	3,572	
Misc Receipts	807	1,000	(193)	1,000	
Total Income	22,835	16,673	6,162	244,741	18,429
Expenses					
Salaries & Benefits					
Payroll - Executive Staff	7,676	7,696	(21)	92,356	7,676
Payroll - Support Staff	2,918	2,626	292	31,515	2,808
Payroll - Pension Plan	1,360	1,432	(72)	17,183	1,360
Payroll - Workers' Compensation		50	(50)	597	412
Class/Education/Training	600		600		
Payroll Fees	377	189	188	2,273	379
Payroll - FICA/Medicare Exp	223	201	22	2,411	225
Other Benefits		302	(302)	3,622	263
Total	13,153	12,496	657	149,957	13,122
Travel					
Travel - Regional Minister		875	(875)	10,500	745
Total		875	(875)	10,500	745
Facilities/Liability Insurance					
Electric	262	113	149	2,848	136
Gas	1,593	105	1,488	1,172	79
Insurance - Property/Liability	5,830	3,000	2,830	12,000	2,735
Total	7,685	3,218	4,467	16,020	2,949
Office Expenses					
Postage & Shipping		15	(15)	1,492	35
Computer Support	615	4,180	(3,565)	11,475	780
Internet	147	147		1,759	144
Web Hosting	85	170	(85)	1,370	85
Service Contracts - Equipment	927	873	54	10,558	920
Office Supplies		16	(16)	200	
Fees & Licenses	33		33		
Yearbook Assessment				1,400	

Christian Church in Ohio - Regional Office

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	01/31/2025 Actual	01/31/2025 Budget			01/31/2024 Actual
Cr Card Fees/Bank Charges	357	271	86	7,600	388
College of Regional Ministers	1,750	2,500	(750)	2,500	
Christmas Offering Promotion				2,500	
Telephone	205	205		2,460	205
Cell Phone - Regional Min		65	(65)	780	53
Cell Phone - Assoc Min		105	(105)	1,260	
Total	4,117	8,547	(4,430)	45,354	2,609
Council & Events Expenses					
Regional Church Council				450	
Executive Committee				600	
Commission on Ministry Committee				300	
Misc Regional Events Expense	56		56		
Total	56		56	1,350	
Professional Services					
Treasury Services	2,750	2,750		33,000	2,750
Professional Fees - Other				355	
Total	2,750	2,750		33,355	2,750
Total Expenses	27,761	27,886	(125)	256,536	22,175
NET SURPLUS/(DEFICIT)	(4,927)	(11,213)	6,286	(11,795)	(3,746)

Christian Church in Ohio - Camp Christian

Statement of Financial Position

	As of		Increase (Decrease)	As of
	01/31/2025	01/31/2024		12/31/2024
Assets				
Current Assets				
Cash held by (due to) OGMP	292,734	152,145	140,590	279,829
CCF Distributions in Transit				10,494
Gifts in Transit				25,000
Total Current Assets	292,734	152,145	140,590	315,323
Investments				
Investments held at Church Extension	263,747	259,076	4,671	263,747
Investments held at CCF - Beasley	80,192	74,850	5,341	80,192
Investments held at CCF - Common	43,873	41,578	2,295	43,873
Total Investments	387,811	375,505	12,307	387,811
Fixed Assets				
Land	259,855	259,855		259,855
Buildings	2,764,291	2,754,291	10,000	2,764,291
Furniture & Equipment	286,046	286,046		286,046
Vehicles	34,004	34,004		34,004
Accumulated Depreciation	(2,765,574)	(2,673,667)	(91,907)	(2,757,658)
Total Fixed Assets	578,622	660,529	(81,907)	586,539
Total Assets	1,259,168	1,188,179	70,989	1,289,673
Liabilities and Net Assets				
Liabilities				
Accounts Payable	4,717	3,298	1,419	20,325
Deferred Revenue	1,491		1,491	1,491
Total Liabilities	6,208	3,298	2,910	21,816
Net Assets				
Operating Fund	182,119	201,419	(19,300)	188,382
Net Fixed Assets	578,622	660,529	(81,907)	586,539
Capital Reserves	25,299	16,799	8,500	25,299
The Free Store	6,990	8,197	(1,206)	8,840
Amy Saviers Fund	80,192	74,850	5,341	80,192
Deep Pool	157,271	2,071	155,200	154,886
Facilities Improvements	9,688		9,688	9,538
Conf Ctr Director Position	19,375		19,375	19,077
Cleveland Christian Home	4,844		4,844	4,769
Hiram Farm	4,844		4,844	4,769
Capital Campaign Exp	(43,734)		(43,734)	(41,874)
Accessibility Improvements	4,965	4,965		4,965
Camp Endowment	218,001	207,814	10,187	217,991
Canteen	4,484	8,236	(3,752)	4,484
Total Net Assets	1,252,960	1,184,880	68,080	1,267,858
Total Liabilities and Net Assets	1,259,168	1,188,179	70,989	1,289,673

Christian Church in Ohio - Camp Christian

Detailed Net Asset Activity

Assets less Liabilities representing Fund Balances

	Beginning of year	Income	Expenses	Unrealized Gain/loss	As of 1/31/2025	Total Liabilities	Total Assets	Fixed Assets	Accts Rec/ Prepays	Cash	CE	CCF
Net Assets without Donor Restrictions												
Operating Fund	188,383	21,786	(28,050)		182,119	(6,208)	188,327		-	185,205	3,122	
Net Fixed Assets	586,539	-	(7,917)		578,622		578,622	578,622				
Capital Reserves	25,299	-	-		25,299		25,299				25,299	
Amy Saviers Fund	80,192	-	-	-	80,192		80,192					80,192
Canteen	4,484	-	-		4,484		4,484				4,484	
Total Net Assets without Donor Restrictions	884,897	21,786	(35,967)	-	870,716	(6,208)	876,924	578,622	-	185,205	32,905	80,192
Net Assets with Donor Restrictions												
The Free Store	8,840	-	(1,850)		6,990		6,990			6,990		
Capital Campaign:												
Facilities Improvements	9,538	149	-		9,687		9,687			9,687		
Conf Ctr Director Position	19,077	298	-		19,375		19,375			19,375		
Cleveland Christian Home	4,769	75	-		4,844		4,844			4,844		
Hiram Farm	4,769	75	-		4,844		4,844			4,844		
Capital Campaign Exp	(41,874)	224	(2,083)		(43,733)		(43,733)			(43,733)		
Camp Pool	154,886	2,385	-		157,271		157,271			100,557	56,714	
Accessibility Improvements	4,965	-	-		4,965		4,965			4,965		
Camp Endowment	217,991	10	-	-	218,001		218,001				174,128	43,873
Total Net Assets with Donor Restrictions	382,961	3,216	(3,933)	-	382,244	-	382,244	-	-	107,529	230,842	43,873
TOTAL NET ASSETS	1,267,858	25,002	(39,900)	-	1,252,960	(6,208)	1,259,168	578,622	-	292,734	263,747	124,065

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over	Annual Budget	As of
	01/31/2025 Actual	01/31/2025 Budget	(Under) Budget		01/31/2024 Actual
Income					
Summer Counselor's Allocation				6,000	
Summer Fees Grandparents Camp				3,578	
Summer Fees - Chi Rho				33,716	
Summer Fees - Junior				26,558	
Summer Fees - CYF				30,004	
Summer Fees - Advance				12,518	
Summer Fees - Music Camp				2,416	
Total Summer Fees				114,790	
Camp Facilities Usage	1,850	876	974	50,130	150
Camp Meal Fees		909	(909)	21,039	
Total Camp Facilities & Meals	1,850	1,785	65	71,169	150
Gifts	19,732	3,191	16,541	49,592	394
Renewal Initiative - Camp Operating	205	430	(225)	49,924	245
Total Gifts	19,937	3,621	16,316	99,516	639
Distrib from nonowned endowments				36,919	
Interest Income				3,714	
Total				40,633	
Misc Camp Events Income					1,858
Miscellaneous Receipts		176	(176)	3,467	
Total Miscellaneous		176	(176)	3,467	1,858
Total Income	21,787	5,582	16,205	329,575	2,647
Expenses					
Salaries & Benefits					
Payroll - Executive & Managerial Staff	7,610	6,479	1,131	77,758	6,164
Payroll - Summer Staff	3,014	4,771	(1,757)	57,251	1,012
Payroll - Pension Plan	319	874	(556)	10,494	785
Payroll - Workers' Compensation				2,006	
Payroll - FICA Medicare Expense	813	937	(124)	11,246	664
Other Benefits		905	(905)	10,866	788
Payroll Food Service Off Season		1,000	(1,000)	12,000	586
Background Checks				1,000	
Class/Education/Training	15		15	300	
Staff Entertainment				1,000	
Total	11,769	14,966	(3,197)	183,921	9,998
Facilities					
Electric	1,369	2,693	(1,324)	35,070	2,311
Utilities - Natural Gas	4,331	1,650	2,681	16,414	1,235
Water/Sewer	1,026	715	311	8,384	
Waste Management	15	19	(4)	397	29

Christian Church in Ohio - Camp Christian

Budget Report & Prior Year Comparison

	As of		Over (Under) Budget	Annual Budget	As of
	01/31/2025 Actual	01/31/2025 Budget			01/31/2024 Actual
Construction & Ditch Assessments	1,568	1,568		4,000	1,568
Utilities - Pest Control				3,536	
Insurance - Property/Liability	6,105	240	5,865	35,244	8,024
Repairs & Maintenance-Equipment		855	(855)	7,000	662
Website Hosting	85	85		1,020	85
Repair/Maintenance - Bldg./Grounds		488	(488)	12,100	35
Utilities - Bulk Gasoline		5	(5)	3,000	6
Service Contracts - Equipment	189	504	(315)	1,828	430
Supplies - Cleaning/Bldg		251	(251)	3,272	251
Total	14,688	9,073	5,615	131,265	14,635
Food & Kitchen					
Food - Summer				37,908	
Supplies - Kitchen		227	(227)	2,755	227
Food Purchases-Off Season	30	833	(803)	10,000	1,922
Total	30	1,060	(1,030)	50,663	2,149
Office Expenses					
Postage & Shipping				250	
Computer Support	450	450		5,400	450
Internet	147	146	1	1,759	144
Supplies - Office		106	(106)	682	106
Fees & Licenses	709	700	9	1,000	
Bank Charges/Credit Card Fees	57	18	39	1,057	22
Program Expense				385	
Promotion				150	
Camp Association Fees	200		200	760	
Misc Camp Events Expense					30
Total	1,563	1,420	143	11,443	753
Professional Services					
Medical Supplies & Services				1,000	
Total				1,000	
Total Expenses	28,050	26,519	1,531	378,292	27,536
Depreciation Expense	7,917	7,917		95,000	7,917
Total	(7,917)	(7,917)		(95,000)	(7,917)
NET SURPLUS/(DEFICIT)	(14,180)	(28,854)	14,674	(143,717)	(32,806)